

## BARS Manual Update – GAAP Users Only – Pension Liabilities

This BARS Alert applies only to GAAP Manual users

Prior to this BARS Alert, there was an error in the calculation for the change in proportionate share which affected journal entries 5 and 6 for PERS 2/3, PSERS 2 and LEOFF 2. The [GASB Statement 68 Pension Worksheet](#) has been updated to reflect the correction in the calculation of deferred outflows and inflows for changes in proportionate share.